

THE ALBERTA MUNICIPAL Counsellor



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February, 1966

TAX DISCOUNT ACT NEW THIS SESSION

• LEGISLATIVE SESSION OPENING FEBRUARY 17

MUNICIPAL AMENDMENTS ALSO

A resident of Alberta who owns the home he lives in will receive a discount of \$50 on his property tax bill if the terms of The Provincial Home-Owners Tax Discount Act are approved. The Bill, main provisions of which were announced by Premier E.C. Manning during a telecast on October 26 last, is among legislation for which approval will be sought during the legislative session opening February 17.

This will be the third session of Alberta's 15th Legislature.

Other legislation of special interest in municipal circles to be considered during the session includes amendments to The City Act, The Town and Village Act, The Municipal District Act, The Tax Recovery Act and The Assessment Act.

The amendments are being sought, to a very large extent, as a result of requests contained in resolutions approved at provincial conventions of municipal organizations.

Provisions of The Provincial Home-Owners Tax Discount Act awaiting approval provide for a discount of \$50 off the tax bill on "the normal place of residence" owned by each taxpayer in Alberta. The discount, which is designed to lighten the present tax burden on home-owners in Alberta and to encourage home-ownership in general, is intended to apply to single-family dwellings and to suites, apartments and duplexes in so far as these are occupied by their owners.

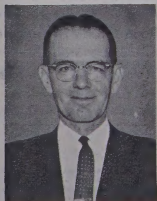
Under the plan, tax notices will be mailed out as usual, with each property owner paying the full amount shown less the \$50 discount in the case of his own residence. Municipalities in turn will receive the total of all discounts allowed their resident property-owners from the Provincial Treasury.

• MOVES TO HAIL INSURANCE BOARD

CONTRIBUTED MUCH TO SYSTEM

After having served as Councillor for Division Nine of the County of Vulcan No. 2 since the formation of the County in 1951, J. M. (Mickey) McKay of Brant resigned at the end of last year. Mr. McKay has accepted a position of General Manager and Vice-chairman of the Alberta Hail Insurance Board. He also heads the Alberta Crop Insurance Corporation.

Mr. McKay was one of the original County of Vulcan councillors when the new form of local government was introduced and he contributed a great deal to the success of the county system which was under such intense criticism and bitter opposition at that time. He was elected by acclamation and was unopposed during his fifteen years as councillor.



J. M. McKay

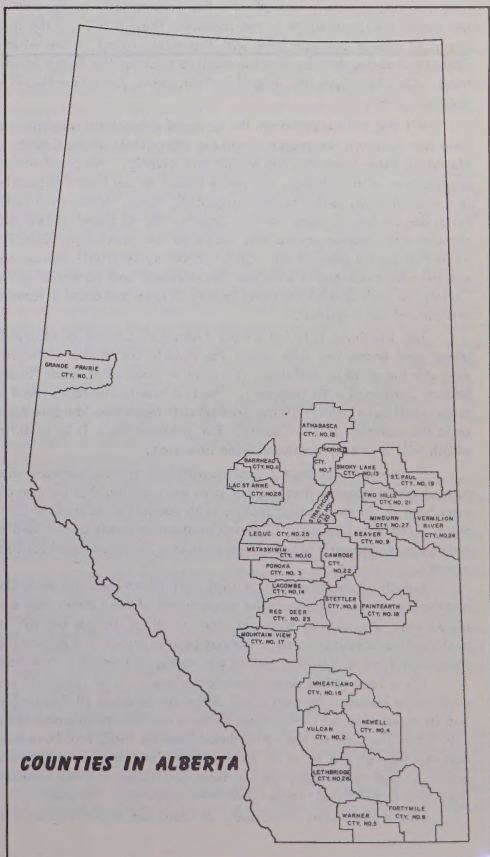
While Mr. McKay was known throughout the Province as a "Municipal" man and was President of the Alberta Municipal Districts Association just prior to his resignation, his chief contribution to the County of Vulcan was in school affairs. He was Chairman of the County School Committee and his leadership and ability in this field was in large measure responsible for the growth of the county system of municipal government. There are now 27 (To Page 2)

COUNTIES AFTER FIFTEEN YEARS

... GRANDE PRAIRIE, VULCAN AND 25 MORE

Alberta's County Act was given royal assent on April 5, 1950, and came into force on July 1 that same year. Six months later, the County of Grande Prairie No. 1 and the County of Vulcan No. 2 were incorporated.

In the fifteen years since January 1, 1951, twenty-eight municipal districts and the school divisions corresponding to each have been amalgamated. On July 12, 1965, the then County of Sturgeon No. 15 reverted to its former status, leaving the number of counties at 27. Changes over the past fifteen years leave twenty-one (To Page 8)



THE SECOND

PAGE . . .

The OPTIMIST CREED

● PROMISE YOURSELF . . .

TO be so strong that nothing can disturb your peace of mind.

TO talk health, happiness and prosperity to every person you meet.

TO make all your friends feel that there is something in them.

TO look at the sunny side of everything and make your optimism come true.

TO think only of the best, to work only for the best and expect only the best.

TO be just as enthusiastic about the success of others as you are about your own.

TO forget the mistakes of the past and press on to the greater achievements of the future.

TO wear a cheerful countenance at all times and give every living creature you meet a smile.

TO give so much time to the improvement of yourself that you have no time to criticize others.

TO be too large for worry, too noble for anger, too strong for fear and too happy to permit the presence of trouble.

By Christian D. Larson ●

TELLING THE ALBERTA STORY

No one who has travelled Highway 2 through Olds to Carstairs and vicinity will wonder if the County of Mountain View No. 17 is well and appropriately named. He has only to look to the west to see one of the finest sights in the country. There it is . . . the long sweep of prairie and parkland with the mixed forest in the middle distance showing dark against the massive chain of the Rocky Mountains. On clear days the jagged horizon seems just stone-throwing distance away.

All this is illustrated on the cover of a brochure received not long ago in which the progress and the attractions of the County of Mountain View came through loudly and clearly. We prefer to use superlatives with restraint, but we're bound to say that this booklet is a splendid job, skilfully and artistically done. More than justifying the choice of name for the County, the 44 pages of text and pictures will impress anyone who has faced the creative problems involved in such a production. On a broader scale it will impress one and all who examines it with the development and potential of the County, as well as with the sheer beauty of town and country forming this part of our Province.

The brochure is titled simply "Alberta's County of Mountain View" and below the title where the stubble and stooks of harvest time stir the mind to nostalgia, is a kind of slogan that reads "Rustic Beauty Combined with Progress". The text and photographs (most of them in full color) which fill the booklet will leave considerable doubt as to the rusticity of the County. But progress there is in quantity which will assuredly command wide attention.

For example on page 3 dealing with agriculture, we see a picture of wheat pouring from a spout with such realism that we can almost hear it. In the section dealing with education, schools at Carstairs, Cremona, Didsbury, Olds and Sundre must surely be outstanding examples of scholastic architecture even in a Province noted for such matters.

Industrial development is also well illustrated and described and the scope of lumbering in the western part of the County may surprise many. As another example, the wealth of the gas and oil industry with processing plants in various centres proves at a glance that Mountain View is a worthy part of our young and wealthy Province.

It's a land of big skies, Mountain View . . . of rich earth and contrasting beauty. Its area is 937,209 acres or about 40.7 townships and its population is 9,348. Most of these are farm people and of the 1,938 families making their livelihood from the land, four have been honored through the years as Master Farm Families. Good farming practices and outstanding contributions by citizens to their communities seem to be the rule rather than the exception in the area.

North and south, the County of Mountain View is some thirty

miles at its widest point, while east and west the breadth of it is about fifty-five miles . . . ever-changing and ever-challenging.

The final pages of the booklet are devoted to guided tours around the towns and villages and centres of interest to be found within the boundaries of the County while picnic sites, fishing, upland and big game hunting as well as facilities for sports (competitive or otherwise) are widely accommodated.

The purpose of the publication as stated on the flyleaf is "to acquaint the reader, and in fact the world at large, with a part of Alberta which is the envy of all who visit or pass through its wide boundaries." The extent to which this purpose is accomplished will depend upon how widely it is distributed; but whatever part of the world the booklet may reach, favorable attention will certainly be focussed, not only on the County of Mountain View, but also upon the Province of Alberta of which the County is an important part.

The booklet is a credit to the Province. To Reeve W. J. Bagnall and Council who authorized it, to Assistant Superintendent of Schools C. H. Emand who was its editor, to "the many people who have so freely given of their time, advice, assistance and material in the compilation of this booklet" . . . our sincere congratulations.

We like it. ●

CONTRIBUTED MUCH TO SYSTEM

(From Page 1)

counties in the Province.

Mr. McKay's record in school affairs and the smooth operation of the County of Vulcan proved beyond a doubt that education did not suffer in county administration. In fact, education was handled with greater flexibility through more actual help and support of municipal men and closer co-operation of all.

County of Vulcan system was improved through a planned building program which has provided all areas with new and up-to-date classroom facilities. Mr. McKay was particularly concerned and interested in providing the best possible high school instruction and it was through his efforts that the vocational wing was built at Vulcan. This made centralization possible and has provided high school facilities equal to any in the Province.

In 1952 Mr. McKay was elected to the executive of the Alberta Association of Municipal Districts and took an active part in that organization. The year following he was appointed to the Department of Municipal Affairs Co-Terminus Boundary Commission to represent Alberta's rural municipalities.

The job of the Boundary Commission was to arrange municipal and school district boundaries to be co-terminous. Since its inception in 1959, Mr. McKay has been a member of the Provincial-Municipal Advisory Committee assisting the Provincial Government on matters of local level government. He is also a member of a Provincial Revenue and Expenditure Study Committee, inquiring into the various department expenditures.

From 1959 to his resignation, Mr. McKay was president of the Alberta Association of Municipal Districts and Counties and is widely known not only in Alberta, but among municipal leaders in Western Canada.

Mr. McKay has not severed his connection with municipal work entirely as he will continue to serve on the Revenue and Expenditure Study Committee.

F. N. Thurber, Councillor for the Mossleigh area, who was re-elected in December, has been appointed chairman of the School Committee.

In his letter of resignation, Mr. McKay stated that he has always been interested in the education of the children and young people and would always follow their progress with keen interest. To this end he asked permission from the County to make a yearly award of a one-hundred dollar bond to the County of Vulcan Grade IX student passing with the highest marks. His generous offer was gratefully endorsed by the School Committee.

(Vulcan Advocate) ●

You are making progress if each mistake you make is a new one.

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Edmonton, Alberta

MARKET VALUE... BEACON LIGHT OF APPRAISAL FOR TAXATION

BY HAROLD F. MEYER, M. A. I.

from an article in THE APPRAISAL JOURNAL of Chicago

The Decree that "went out from Caesar Augustus that all the world should be taxed" is, perhaps, the most vividly publicized instance of revenue-gathering by a public body. However, the power of taxation is so universally recognized that it causes no stir among the public.

The question as to how the taxes should be raised is another thing. The human power of rationalization being the potent force that it is, most of us feel that only we are paying "too much taxes" and the other fellow is just paying his fair share.

In no field of taxation is this more prevalent than in the taxation of real estate. Boards of appeal and of equalization, tax commissions, and tax and circuit courts have before them every year thousands who are appealing assessments - almost always on the grounds that "While the general law is all right, I am being assessed unfairly and not uniformly."

The history of real estate taxation is a history of attempt to make the law apply uniformly and to raise the required amount of money.

In most of our states, the effort to apply taxation laws uniformly has gone through a definite historical cycle. To begin with, assessment for tax purposes was conducted in a completely haphazard manner. Usually after a state was admitted to the Union, and the state had been divided into counties, the task of assessment for tax purposes was turned over to an elected official, the assessor. To qualify for the office, this person had to be over 21 years of age and a resident of the state. This resulted in an assorted miscellany of clerks, town orators, auctioneers, ne'er-do-wells, and retired businessmen being elected to the position.

To aid the assessor in assessing both real and personal property, usually a number of part-time deputies were appointed. These were usually those who had no other job during the winter and who were assumed to be somewhat acquainted with the area they were assessing. (The term appraising was then as relatively unknown as was the art.) This part-time deputy assessed the property nearly entirely by general guess-and-by-golly method. The notion that assessment for tax purposes was to bear any resemblance to what the property would sell for in a free and open sale was dismissed as a wild idea somewhat akin to theological heresy. A set of values was dreamed up by this deputy assessor which would be so low that even the most ignorant property owner would accept them as being "reasonable".

The whole process of assessment was a giant guessing game and a match of wits between the assessor and property owner to arrive at a value which both knew to be ridiculous but one which each party to the poker game thought favorable to his position, rather than his adversary's. Further, the deputy assessor was probably a neighbor of the property owner with whom he wished to be friends on a year-around basis.

NEED for PROPER ASSESSMENT RECOGNIZED:

In due time with the increased need for revenue and the consequent rise in the amount levied and collected, the chaos and confusion arising from the unscientific approach became apparent to many. Differences in assessed values between similar properties, and between different areas and classes of properties became glaring. The difference in ratios of assessment values to market value could no longer be overlooked.

At this point, many states by one means or another attempted to analyze the inadequacies of the antiquated assessment procedure, and to substitute a scientific program of assessment or, as it was now called, "appraisal".

These programs at first attempted to utilize the old "true cash value" and "normal value concepts." These and attendant theories were found unworkable and inequitable.

Finally, it became generally recognized by students of tax appraisal as a fundamental premise that all assessment must stem from an appraisal of the property for "market value."

It is to a defense of this premise that the writer wishes to address himself for he believes that it is only by holding firmly to this premise that we can hold the gains that have been accomplished in the field of taxation.

It is the very merit of this concept which has brought it under

● HAROLD F. MEYER, M.A.I., of Forest Grove, Oregon, has been active in appraisals, sales and management since 1947. He is a member of American Right of Way Association and Society of Real Estate Appraisers.

fire from those who would preserve old inequities or establish new favoritism.

MERITS of MARKET VALUE CONCEPT:

The concept of appraisal for market value as a starting point for all tax assessment has its bulwark and strength in the following:

1. It is a universal norm.
2. It is easily recognized.
3. It can be established by a competent investigation.
4. It is not amenable to personal caprice.
5. It is established by the public itself.
6. A disciplined classical approach of estimating market value is available.
7. It can be used to establish equity between properties and classes of property.

MARKET VALUE as a UNIVERSAL NORM:

Market value is a universal norm in that almost all property has a market value. Even though a few very specialized properties normally are not bought and sold, the great preponderance of properties are bought and sold on the open market. The market value norm is established by constant bargaining between buyer and seller, each acting freely and more or less independently. No other concept of value except market value has such a universal norm. It is when he steps into the clouded light of the concept of value-in-use and its attendant theories of equity that the appraiser is thoroughly confused.

May I stress that it is market value - not market price - that I emphasize. Too many assessors and too many boards tend to accept a particular price at which a property sold as market value regardless of whether it was bought by the town's champion bargainer or a new arrival from out-of-state. They overlook that it may have been sold by a widow liquidating an estate or by an expert salesman who was a master at capitalizing on a buyer's impulse. To stay with the concept of market value, the assessor does not surrender his judgment to one man's action. For the assessor's appraiser to do so is, in my opinion, a confession of incompetence.

PUBLIC RECOGNITION of MARKET VALUE:

Perhaps one of the greatest merits of the concept of market value is that it is easily recognized. The trained and scientific appraiser is necessary to estimate market value, but by and large, the taxpaying public knows within a reasonable range what market value is.

Ask the property owner whether he will sell for the amount of the tax appraisal, and the clamor for revision often quiets down. I so firmly believe in this recognition of market value by the public that it is my opinion that if less than 1/2 of 1% to 1% of the taxpayers does carry an appeal to the tax-appellate board annually, the values established by the assessor are too low. This recognition of market value by the public aids the taxpayer in establishing in his own mind whether his assessment is in parity with his neighbors. Contrast this to the quandary that the taxpayer is in if he tried to compare his property to his neighbor's by a variation of the value-in-use concept. Here he has absolutely no guide for comparison.

EASE of INVESTIGATION:

Not only is market value a universal and easily recognized norm, but it can be established by investigation. This investigation consists moreover of a clear-cut pattern of attack upon the problem of estimating market value. The three classical approaches of estimating market value avail themselves of facts, trends, and directions of movement established by the public; and they are available to all who wish to find them. Not only can the professional appraiser conduct this investigation, but so can the public. Furthermore, the public can hire an independent professional appraiser to conduct this investigation for him with the full realization that the end-product of the investigation namely, market value - is a clear concept that is as easily found by his appraiser as by the assessor's appraiser.

MARKET VALUE beyond PERSONAL CAPRICE:

Unlike other concepts of value, market value is not amenable to personal caprice. A particular personal situation relative to a particular taxpayer's ownership of a piece of property is not allowed to jeopardize the assessor's appraisal of it. This keeps the assessor out of a veritable jungle of values and allows the taxpayer (To Page 6)

MEETING PROCEDURES SIMPLIFIED

BY PROFESSOR BERNARD HILL,
SCHOOL OF SOCIAL WORK, UNIVERSITY OF MANITOBA

This article gives some of the rules of Parliamentary Procedure in simplified form and was prepared after study of Robert's Rules of Order. In its preparation, selection was made of an outline of those rules that would make it possible to run a meeting with a degree of parliamentary formality and still provide for enough freedom so that the meeting could remain unbound by the rules - so that the horse is there to do a job, not just wear a harness.

Before turning to the rules, let us say something about rules of Parliamentary Procedure - what they are and where they come from. First, Robert's Rules are man-made to do a specific job for a specific group. Let us understand that the formal sets of rules of procedure developed to make it possible for large groups, bound by law or party tradition, to conduct business.

When we have a group of six or seven people, then it is not necessary that they be bound as firmly as the writers of the rules would bind a large group. There is a difference between running a meeting of under twelve people and running a meeting of five hundred people. The size should determine the rules necessary to control order. In any group the amount of discussion permitted any one person on any topic is limited by the time available for the meeting. If the meeting is to last an hour and there are sixty people, then no one person can speak for longer than one minute or someone else does not speak at all. If there are ten in the group, it is possible for each person to speak for six minutes, making free discussion not only desirable but possible. If we subscribe to the belief that business in a democracy is carried out on the basis of decision made through free discussion of people about problems, then the last thing we would want is any procedure that stifles such discussion.

PURPOSE OF CONTROL:

On the other hand, we recognize that there are far too many people who are more concerned with the sound of their own voices than they are with the content of what they are saying. So there has to be an opportunity for each member of the group to say what he wants to say while allowing the chairman the opportunity for control in the interest of the group.

I think we may find both comfort and discomfort in implementing the rules. They enable the chairman to attain a degree of social control which in normal society would be considered impolite. First, let us examine the comfort derived from the rules. When some person engages himself in a longwinded or irrelevant discussion, we recognize that in polite society we have to remain in his presence, bored but not allowed to say "It is time to shut up!". We stand and listen, not hearing but pretending to be listening. We gaze around and think of other things. Finally he stops and we are able to say, "That is very nice. I must be going". The chairman has the opportunity, the right, and the responsibility to say to this person - when he stops for breath - "Thank you for your contribution. I think we can move on to the next person".

The uncomfortable part of this is that it requires a degree of firmness and control on the part of the chairman. Therefore, he tends to be reluctant to do the very thing of shutting up someone who has been talking too long or often. It does not matter how strict the rules are if the chairman lacks the courage to follow the rules. On the other hand, if the chairman is sensitive to what is happening and has the courage to hold people in line, then he does not need the rules. If we consider that the main and only purpose for which the rules exist is to enable "meeting efficiency", then the wise chairman uses the rules only to that point and not a step further.

Rules dealing with motions provide that no issue may be discussed until there is a motion on the floor. Many times in groups a member or members feel that the group should take action on something but do not feel prepared to raise a motion until they have discussed some of the details. Too great an adherence to the rules would cripple this kind of discussion. For example, in a community there has been some discussion about the need for a new town hall.

To bring this to the floor of the council would require a motion, "That we build a new Town Hall". People may be reluctant to discuss this, much less vote on it, until there has been ample airing of cost, site, design, purpose etc. The wise, strong and sensitive chairman would allow this item to appear on the agenda in such a way that the

question of "Town Hall" could be discussed without need for commitment on the part of individuals until they feel that there has been clarity in the crucial issues.

Questions like this fall outside of the rigid interpretation of the rules. Flexibility is needed to be able to handle these issues. For the chairman his sensitivity to the "sense of the meeting" will allow him to know when to allow a discussion to go on, when to end it, when to restrict the floor to those who have further contributions to make. Here the rules can assist him in carrying out his primary job which is to insure the democratic participation of those wishing to participate without hampering the group's productivity in the interests of any individual.

In a democracy the majority rules. The wishes of the majority are ascertained in a variety of ways. Parliamentary procedure is a democratic method for conducting the business of a meeting. It allows every member an equal right to discuss his opinion, whether in favor of or opposed to the question before the meeting. It gives each member an opportunity to influence the decisions made by the meeting.

The rules governing parliamentary procedure are like the traffic laws. They are designed to keep everyone in order and so make it possible to move along with dispatch, dignity and courtesy.

If a meeting is called for a special purpose and is not connected directly with any organization, the person or group who called the meeting should, as the first item of business, elect a chairman for that meeting.

Usually the president of the organization is chairman. In his absence the vice-president is chairman. If both are absent the members appoint a chairman for that meeting only.

DUTIES OF CHAIRMAN:

1. To call the group to order and to announce the purpose of the meeting.
2. To maintain orderly procedure during the business of the meeting and in the presentation of motions.
3. To assign the floor to a member wishing to speak. Should more than one member wish to speak at the same time, the chairman should:
 - (a) Recognize a member who has not yet spoken
 - (b) Recognize a member who is likely to make an important contribution
 - (c) Recognize a member whose attitude may differ from that of the previous speaker. This is one of the real tests of an effective chairman - a chairman with honesty and integrity. It is so easy to recognize the member who has spoken "on my side".
4. To limit debate to the subject under discussion. To be able to say "This is an interesting point but it belongs on the agenda in November and this is June".
5. To put the question to vote at the proper time. What is the proper time? The chairman can decide that the proper time is that time when

NOTE FOR ALBERTA COUNCILS

PROFESSOR HILL'S excellent lecture on Council Procedures was prepared for the Province of Manitoba's Eighteenth Extension Course in Municipal Administration and Public Finance held last June in Winnipeg. Local authorities in Alberta will find the rules set forth are invaluable as a guide here also, but in using them, it is emphasised by Bruce Ramsay, Chief Municipal Inspector, that three important variations or additions must be noted:

1. Section 35 of The City Act, Section 52 of The Town and Village Act and Section 44 of The Municipal District Act permit councils to make their own rules governing the conduct of their meetings.
2. Alberta does not require a seconder for any motion or resolution at a council meeting. See Sec. 54 of The Town and Village Act and Sec. 45 of The Municipal District Act.
3. The mayor or reeve and councillors in an Alberta municipality are all required to vote on every question coming before council. See Sec. 38 of The City Act, Sec. 56 of The Town and Village Act, Sec. 48 of The Municipal District Act. Ed

he feels there is no more to be said. If he guesses wrong someone shouts "Closure" and you start over again. The chairman should remember:

- (a) To see that every motion or amendment is properly seconded
 - (b) To read the motion or amendment to the meeting before discussion and before voting (Considering how inattentive people are, this is something that should not be overlooked)
 - (c) That an amendment should be voted upon before the motion
 - (d) To call for the votes of those in favor and those opposed
 - (e) To announce the result of the vote distinctly
6. To refer to himself as "the Chair".
 7. To stand when addressing the meeting. Obviously, if you have a meeting of 6 or 7 people sitting around a table, it would be ridiculous for the chairman to stand throughout the meeting. The rules must be flexible.
 8. To request another member to take the chair, while he takes the floor, should he wish to discuss the question before the meeting or take a definite stand on an issue. He should not take the chair again unless requested by the meeting, since his impartiality may be in question.

(Note: The chairman is usually the president and should be allowed to express his opinion on a question, but if he wishes to take a definite stand in the debate and vote, he should vacate the chair.)

9. The chairman votes only in the case of a tie when it becomes his duty to cast the deciding vote.

DUTIES OF THE SECRETARY:

1. To present the minutes of the previous meeting (if applicable) and any important correspondence relating to the business of the meeting or organization.

(Note: The minutes may be adopted in one of two ways:

- (a) The chairman may say, "You have heard the reading of the minutes - are there any errors or omissions?" If none, the chairman may then declare the minutes approved as read.
- (b) If there are no errors or omissions, or when these have been corrected, the chairman may call for a motion to adopt the minutes. This motion must be seconded and voted upon.)

2. To record in the minutes of each meeting:

- (a) The location of the meeting, hour of call to order and number present. To list the names of those attending is desirable in small meetings;
- (b) The name of the chairman
- (c) Confirmation of the minutes of the previous meeting
- (d) An accurate record of all motions, with mover and seconder, amendment and results of voting
- (e) Name of speaker; subject of speech; brief reference to contents of speech; by whom the speaker was introduced and thanked
- (f) Other business and time of adjournment.

(Note: The secretary, as a member of the club, may make motions and express opinions if he desires, and may vote. Here we must distinguish a secretary who is a member of the group, with all the rights and responsibilities of any other member. When the organization employs a secretary, unless so stipulated in the constitution, that person is not a member, does not have a vote and does not have any of the other rights and responsibilities.)

OBTAINING the FLOOR:

When a member wishes to speak he or she should rise and address the Chair as "Mr. President" or "Madam President". The chairman should call the member by name, thus introducing him or her to the meeting. The member is then at liberty to speak. If two or three rise at the same time, the member recognized by the Chair is said to have the floor.

RESOLUTIONS and MOTIONS:

A resolution is a formal proposal and should be carefully prepared before the time of the meeting at which it is to be presented. It should be read by the mover and a copy handed to the chairman. The resolution must be moved and seconded before discussion opens.

A motion is an informal proposal introduced by a member as a means of dealing with the question before the meeting. The motion must be seconded before discussion of it is allowed.

MOTIONS:

The motions passed at a meeting are very important. Incorporated in them are often the results of much discussion. Frequently they contain the very essence of a meeting.

Every question submitted to the meeting should be in the form of a motion.

There can be but one motion before a meeting at one time, and must be settled by a majority vote before another can be introduced.

SECRETARY'S CALENDAR



MARCH											
	1	2	3	4	5						
6	7	8	9	10	11	12					
13	14	15	16	17	18	19					
20	21	22	23	24	25	26					
27	28	29	30	31							

● Municipal District Act

5th - Secretary-treasurer shall prepare a statement of monies received and their disposition, submit to council at next meeting and enter a copy in the minutes. Sec. 61(1)(v).

March 1 - Add penalty to arrears of taxes. Sec. 349.

March 3 - Council shall appoint an auditor on or before this date. Sec. 66(1).

March 15 - First quarter of supplementary school requisition due. Sec. 338.

Council shall appoint an assessor forthwith if not already having done so. Sec. 64(1).

Prepare estimates of revenues and expenditures and sell mill rates by by-law as soon as practicable. Sec. 331.

● Town and Village Act

15th - Secretary-treasurer shall prepare a statement of monies received and their disposition, submit to council at next meeting and enter a copy in the minutes. Sec. 67(r).

March 15 - First quarter of supplementary school requisition due. Sec. 355.

March 31 - Council may pass a resolution on or before this date to requisition the Chief Provincial Assessor to make an assessment. Sec. 71(4).

April 1 - Appoint an assessor each year on or before this date and advise the Minister of this appointment. Sec. 71.

April 1 - Appoint an auditor each year on or before this date and advise the Minister of this appointment. Sec. 73.

Prepare estimates of revenues and expenditures and set mill rates by by-law as soon as practicable. Sec. 353.

● Assessment Act, 1960

Council shall appoint members of the council to a court of revision and fix a date for its sitting. Sec. 32 and 35.

Certify assessment roll complete upon closing of the sittings of court of revision or upon expiry of time for complaining. Sec. 46.

● Tax Recovery Act

March 1 to 31 - Prepare a tax arrears list and submit to registrar prior to April 1st. Sec. 4. E.J.B. ●

But subsidiary motions are permissible - See "Disposal of Motions" and "Appeal".

The chairman must insist that debate be directed strictly to the motion in question.

A member should not speak twice on the same motion but may ask permission to explain something said in his first statement.

Stand when making a motion, remain seated when seconding one.

Motions passed must be recorded in the minutes. Motions that are not passed are usually recorded as a matter of practice. Motions that are not seconded are very seldom recorded.

AMENDMENTS:

After any motion has been moved and seconded and stated by the President, members should have an opportunity to discuss it. Indeed, a vote must not be taken until all members wishing to speak on it one way or the other have had that privilege. If a motion is not entirely satisfactory, an amendment may be offered during discussion to change details or parts of the original motion. Likewise an amendment may be made to an amendment but a third amendment is out of order.

An amendment may add words, change words, or strike out words, but must not change the general theme of the motion.

An amendment cannot in any way be contradictory to the sense of the motion.

There can only be two amendments to any motion - and the second amendment is voted on first. If it passes, then the content of the second amendment is added to the content of the first amendment, which if passed is added to the content of the motion. If the second amendment is defeated, the first amendment is voted on, which if defeated allows the motion to stand unamended.

A third amendment is out of order. However, if the second amendment is defeated a new second amendment may be made. At any one time all that is allowed is a motion and two amendments.

An amendment must be voted on before the original motion is put, and must be passed by a majority vote before being incorporated with the regular motion.

APPRAISAL for TAXATION

(From Page 3)

to see how

value was established upon a property. Contrast this to the old method of assessing where the deputy and the property owner engaged in a mutual guessing and bluffing game and where the value of each property was established by the caprice of the moment. By adhering to market value, the appraiser cannot be dragged into all the personal situations of a particular taxpayer. He knows that he is appraising property and not individual personalities.

MARKET VALUE PRODUCT OF PUBLIC ACTIONS:

Market value has a further fortress in the fact that it is established by the public itself. It is not born anew each morning, as are some other concepts of value in the mind of the appraiser. It is the public, buying and selling property freely and knowledgeably, who marks the guide lines within which market value is found. Speculative ideas and visions of equity are kept at a minimum. The public not only sets out the goal but marks the road to get there. Both the assessor and the taxpayer are dealing with tangible estimates of value and concepts of worth left by the taxing public itself. In a very real sense, under the concept of market value the taxpayer is appraising his own property by his own actions.

Market value is further recognized by the courts. The bulk of the judicial opinions point to a reasoning on the part of the judiciary that here they have something to which to tie. Definitions of market value differ in detail, but they all agree on concepts of informed, willing buyers and informed, willing sellers, acting freely and without duress, each desiring to consummate a transaction, but neither compelled to. This helps all who appear before the courts. They know the guideposts to the decision; all that is left is to marshal the facts and to establish the reasoning.

Not the least of the advantages of the guide of market value in ad valorem taxation assessment is the great body of classical technique, approach, and procedure, that is available to all. For 25 years the great minds of the appraisal profession have addressed themselves to the problem of ascertaining market value. As a result, the well-established approaches of cost, income, and sales data are almost universally recognized by those who deal with this problem. The handling of all the particular problems of each approach has been explored in detail. No significant signposts to market value have been or are to be ignored.

Three major professional organizations - the American Institute of Real Estate Appraisers, the Society of Real Estate Appraisers, and the American Society of Farm Managers and Rural Appraisers - regularly give courses, publish scholarly journals, sponsor seminars, and author texts aimed at keeping up with changing concepts in the individual problems of correctly assessing market value. These can be secured and read by anyone - taxpayer, court, or assessor.

Contrast this to the Stygian fog that surrounds the appraiser when he attempts to ascertain value to a particular party. There are no guide lines, no accepted approaches, no great body of knowledge; he is left to flounder or be arbitrary.

PROMOTION of EQUITY:

Equity between properties in the same classes is promoted by the theory of market value. Each taxpayer's property in the class is measured by market value and it is quite easy to see inconsistencies. Anything less than a market value appraisal leaves the taxpayer with a just complaint, no place to go, and no practical remedy. In this situation, the taxpayer would not only have to prove the value of his property, but he would have to prove the relative value of his neighbor's property. If the appraiser sticks with the market value concept, the taxpayer with the just complaint only has to show how his assessment stands with relation to market value.

Where else can we establish equity between classes of property except by utilization of the concept of market value as the guidepost? The complex commercial property has little in common with the small taxpayer's home except that both have a market value. The corporate farm and the subsistence acreage both can be appraised for market value.

May I again emphasize here that to ascertain this market value he should employ all possible appraisal approaches - cost, income, and sales data insofar as each is applicable. Some kinds of properties are not normally bought and sold but they do have a market value. The process of ascertaining it is more sophisticated; but that is no reason to abandon the goal.

This puts all properties on the same level for ad valorem taxation. No one can claim special privilege and no one suffers particular abuse. All are measured by the same yardstick.

This is vital, as different classes of property might be carrying loads all out of proportion to each other on any other basis. Political

**THROUGH THE MAIL**

Victoria, B.C.

Dear Mr. Canteleon:

Since I still retain an active interest in the goings-on of the Alberta Municipal fraternity, I would ask if you would put me on your mailing list in my personal capacity. If you can agree to my request, the COUNSELLOR should be addressed to D.N. Gardiner, 2016 Lansdowne Road, Victoria, B.C. I would thank you in anticipation of your being able to grant my request.

And if in your perambulations, or those of your cohorts, you, or they, visit the Evergreen Playground of Canada we will be glad to visit again with all and reminisce of things Albertan etc.

Kind regards to yourself and members of the D.M.A.

Sincerely yours,

D.N. Gardiner.

* * * *

Its good to hear from you, David, and thank you kindly. Ed ●

influence, special privilege, and particular position on value are removed as factors when the assessors stay with market value.

TWO REQUIREMENTS:

A successful ad valorem taxation program must be based on two propositions:

1. It must establish equity.
2. It must produce revenue from an income flow from the property.

In a democratic society, equity is important. Democracy will live or die as it produces equity. The concept of no taxation without representation stems from our earliest forefathers. We have examined thoroughly the concept of market value in relation to equity. We have found it establishing equity between classes of property and between classes of property and between properties within classes, and we have seen that it automatically calls into play techniques which will correct any inequities.

The second concept of taxation remains to be examined; namely, that a property must produce an income from which a taxpayer can pay taxes. Any analysis of this depends upon recognition that income consists of:

1. A regular cash flow.
2. Amenity income to the property owner in the form of the capacity to fill desires and which capacity is recognized and paid for in the market place.
3. Delayed income through appreciation in value or growing for future harvest, of a crop.

The cash flow area is easily recognized and acknowledged. The apartment house, the commercial property, and land leased, all produce regular income that is admitted by the taxpayer and from which he can pay his taxes. Furthermore, if he can show that his income stream is diminishing, under the concept of market value he can probably show that the property is of lesser value - assuming management is typical and prudent.

While not being as generally recognized, amenity income, or income from the capacity to satisfy human wants and desires, other than money, is not too often disputed. The pleasures of a fine view from the home, good surroundings, a nearby church, school, or community facilities, to name a few, are now recognized by all who own a home. Furthermore, the presence or absence of these amenities changes the market price of the property. This amenity income is then recognized in the concept of market value.

DELAYED INCOME and its REWARDS:

There is the third type of income - namely, delayed income - which is least admitted and most argued, but it is there and real. As an example, consider the vacant farm land in a metropolitan area which may grow only marginal crops. If the line of progress or change is in its direction, it may be the beneficiary of an income through an annual increase in its value for exceeding any cash income which farm enterprises might have. The vacant strategic commercial site has the same advantage.

Transition from present uses to future and more productive uses produces this delayed income where there is no apparent cash flow.

Furthermore, and most important, there are buyers who will pay for this delayed income. Probably some of the greatest sales activity in real estate is in the class of property producing delayed income.

The difficulty in ad valorem taxation is that the property owner nearly always wants to pay taxes on the basis of present cash income while retaining the benefits and rewards of the future (Next Page)

APPRAISAL for TAXATION (Cont'd)

realized delayed income.

Change produces stress and strain inevitably and some people may not be able to wait out the time to collect the delayed income while carrying the out-of-pocket costs of holding the property. However, this is true of any person who attempts to maintain a position in society for which he is not equipped. The buyer who will pay for this delayed income is ready - if not anxious and willing - to pay out-of-pocket carrying costs, and is prepared to wait for the delayed cash income of appreciation in value.

The concept of market value recognizes this, and produces an equitable way of assessing the property.

The same delay in income collection is experienced by those who harvest a crop which is a long time in growing, such as walnuts or timber. Many production costs go into producing this crop but there are buyers who are willing to pay the costs of reaping this delayed income.

Under the concept of market value, we recognize this delayed income and assess it accordingly at any given stage of value increase.

Properly applied, the market value concept recognizes all three classes of income - cash income, amenity income, and delayed income; and properly applied, the market value concept promotes equity.

ATTACKS on MARKET VALUE CONCEPT:

Throughout the country, the concept of market value has come under increasing attack in recent years. It was promoted to correct inequities in the ramshackled tax assessment program which had grown up over the years. But its very merit of equitably measuring all by the same yardstick is its greatest political weakness, and leaves it open for attack by lobbies.

The forces of special privilege and inequity are always at war with the forces for equity. Human nature, being so constituted that it recognizes all special treatment as special privilege except its own special privilege, is bound to work for special consideration for its particular individual advantage.

In a democracy, this attack must come primarily through the legislature. Here the whole program of equitable assessment can be subverted by legislative reaction. The legislature, if it wants, can lead us back to the same jungle from which we have so lately emerged.

Already, in Oregon, such things as the orchard exemption law, the green-belt zoning law, the timber taxation exemption, and the "no tax during construction" law have set the storm flags flying; and similar laws are being promoted or passed through the country, granting special privileges and undercutting the concept of market value.

It is true that some areas of society may need special protection; but it is my contention that they should be honestly subsidized and the protection labeled "subsidy," if need be.

Let us not destroy all the progress we have made in the equitable assessment and appraisal of real property for taxation by trying to destroy the concept of market value. I urge that the beacon light of the concept and application of market value to the assessment process must not be snuffed out. It stands as a shining light, protecting all taxpayers and assuring them of fair treatment by a method of evaluation which is clear and concise and equitable. ●

MEETING PROCEDURES SIMPLIFIED

(From Page 5)

DISPOSAL OF MOTIONS:

When a member thinks it inadvisable to continue discussion of a motion, he may seek to dispose of it in one of several ways:

(a) Dividing the question - if the motion is complicated, the meeting may agree to divide it into two separate motions. In such a case it may be best to withdraw the original motion. For example, the original may have been "That we build a town hall, costing not more than \$50,000 on the south east corner of Main Street, to be completed not later than June, 1967." In discussing the motion the members feel that they would like to vote for one part but not for another. A suggestion is made that the motion be divided. A request is made of the mover if he would be willing to put the original motion into four separate motions. Each motion can then be discussed individually and the matter settled completely. Following the logical progression, if the group votes to build a new town hall it may deal with the further motions as to cost, site and date and dispose of them logically.

(b) Withdrawing the motion - the mover, with the consent of the seconder, may withdraw a motion if there is no objection from the meeting. Discussion may bring out a number of questions that cannot possibly be answered at this meeting. The chairman realizes that there is no point in going any further with this motion at this time. A suggestion may be made to the mover that he withdraw the motion at this time. If the mover and seconder refuse to withdraw or if there is objection from the meeting, it must be voted upon.

(c) Taking an immediate vote - to save time or avoid undue discussion, a member may move that the vote be taken at once. This is a subsidiary motion and is not debatable or amendable.

(d) Tabling the motion - if the time is not opportune for discussion of the question or more information is desired by the members postponement of the vote may be made by a motion to table the motion. The motion to table must be seconded and is not debatable. It is subsidiary to the original motion. A motion tabled indefinitely, i.e., without a time put on it, remains on the table until there is a motion to withdraw it. It does not automatically come back into the meeting.

(e) Refer to a Committee - if time does not permit of full discussion, the question may be referred, on motion, to a committee. This is a subsidiary motion.

(f) Postponement - a motion may be postponed to a definite date. On that date the motion appears on the agenda - it does not need to be taken out by another motion. Postponing to an indefinite date is a method of shelving or killing a motion because it forbids present consideration and provides no future time for it. This is a subsidiary motion.

(g) Reconsider a Motion - if a motion previously passed by the meeting appears unsatisfactory, a motion to "Reconsider" the original motion may be introduced. If the motion to "Reconsider" is passed, the original motion becomes void. A motion to "Reconsider" is not a subsidiary motion but must be brought up at the same meeting as the original motion. With meetings (of record), a motion to "reconsider" can not be made if the original motion has in any way been implemented in a contractual or binding way.

POINT of ORDER:

The purpose of a Point of Order is to prevent discussion not related to the subject under consideration, by requiring a speaker to confine his remarks to the question; or to prevent mistakes or violations of order and procedure.

A Point of Order is accepted as follows:

1. A member may rise to a point of order at any time the meeting is in session.
2. A point of order is not debatable.
3. A point of order does not require seconding.

Procedure - A member may rise and say, "Mr. Chairman, I rise to a point of order". The chairman should respond, "State your point of order". The member may then state his point and the Chair must rule if the point is or is not well taken. Action must follow in accordance with the ruling of the Chair unless an appeal is taken. For example, in the discussion about the town hall someone mentions that it could be worthwhile to build a swimming pool at the same time they were digging the foundation for the town hall. Someone says, "Mr. Chairman, I rise to a point of order. Discussion of a swimming pool at this point is irrelevant". The chairman says, "Your point is well taken". The speaker must then desist from any further talk about the swimming pool. The maker of this point of order sits down.

Or the chairman may say, "I declare your point out of order, since it is possible that we may want to consider the construction of a swimming pool at the same time as the town hall". The point of order may be pressed and brought to the meeting by saying, "I appeal the ruling of the Chair." All other business must stop and the chairman asks for a vote on the appeal - whether to support or deny his ruling. So ultimately the group makes the final decision.

APPEAL:

A member may appeal the ruling of the Chair, stating on what grounds the appeal is based. The motion is debatable and must be sustained or denied by a majority vote of the members. A motion to appeal the ruling of the Chair is subsidiary to a motion that might be before the meeting at this time. The appeal is made.

DOUBTING the VOTE:

If a member for any reason doubts the correctness of the announced vote, by error or otherwise, he may request that the vote be taken again. The chairman must then call for another vote and the doubting member is given the privilege of counting with the chairman until agreement is reached. Doubting the vote (To Page 8)

THE WESTERN MONUMENT

Today, the distinguishing monument of the western world is not an arch like those in the Roman Forum, nor a temple on a Greek hill, nor an automated factory, nor a towering skyscraper. It is a little booth made by draping sheets over a clothes-horse in somebody's basement, or by standing blackboards around a school desk, or by putting old advertising placards around the counter in a vacant store: it is the polling booth in which free men and women declare their political will.

o Royal Bank Monthly Letter

LONG IN THE SERVICE

On January 2, S.F. Torrance of Carbon completed his 46th year as a municipal secretary-treasurer. In a Province notable for the long service records of its public servants, Mr. Torrance's term of office is almost unsurpassed.

Mr. Torrance's remarkable career may be divided (like Gaul) into two parts. The first began on January 2, 1920, when he was appointed Secretary-Treasurer of the old Municipal District of Carbon No. 278. He remained in this position until March of 1944, making



S.F. TORRANCE

a period of somewhat more than twenty-four years, at which time Carbon M.D. became a part of Kneehill Municipal District No. 278 to be renumbered 48 the following year.

Mr. Torrance didn't accept the larger responsibility, but chose instead to remain at home where he became Secretary-Treasurer of the Village of Carbon, a position he held for another twenty-one full years.

Born near Stratford, Perth County in southwestern Ontario, on February 14, 1890, Stanley Floyd Torrance attended public and high school there and at Listowel. In 1909 he came west to Calgary where he attended Normal School and taught school briefly. From 1912 to 1915, he was employed with the Union Bank of Canada at its Swallowell branch.

In 1915 he joined the C.E.F. and spent four years "Somewhere in France" returning home in 1919 to take up what was to be a lifetime career in municipal service the following year.

Mr. Torrance married the former Ethel P. Hay of Carbon in 1921. Their two daughters are Elaine (Mrs. W.S. Douglas, Lacombe) and Marion, (wife of Mr. Justice W.J.C. Kirby of Calgary.)

Mr. and Mrs. Torrance are members of the United Church of Carbon while he is a Life Member A.F. and A.M. there. He is a Life Member also of the Canadian Legion Carbon Branch and of the 49th Battalion Association.

MEETING PROCEDURES SIMPLIFIED
(From Page 7)

does not require seconding and is not debatable.
ADJOURNMENT:

When the business on hand has been completed, or the hour of closing is reached, a motion to adjourn is in order. It should be seconded and is debatable. Many groups have the impression that a motion to adjourn does not require a seconder or is not debatable. This would be illogical, as any member could dispense with the meeting at any point he feels the issue may be getting too hot or something is coming up that he doesn't want discussed.

NOMINATION AND ELECTION OF OFFICERS:

1. Only those entitled to vote may make nominations.
2. A person not at the meeting may be nominated, but only if there is assurance by some person present that he will accept the office if elected.
3. Scrutineers should be appointed before nominations are accepted.
4. Nominations may be made in two ways.

(a) Nominations may be made by members from the floor at the meeting. Nominations need not be seconded. After a reasonable time someone may move that nominations close - this motion must be seconded and voted upon. Only one officer should be dealt with at a time.

(b) If desired, a nominating committee may be appointed, in advance, to suggest one or more persons for each office. Additional nominations may be made from the floor at the meeting. If the committee nominated only one person for each office and there are no further nominations from the meeting, the person named for each office will be declared elected. Let's keep in mind one point. If you have a nominating committee consisting of 2 or 3 persons bring in a single slate, then you have never had a democratic election of officers in that group.

METHODS OF VOTING:

There are several ways of voting: by raising the hand; by standing, "Aye" or "Nay"; by ballot. Voting by ballot is generally advisable for the election of officers.

After the ballots have been counted there must be a motion from the floor giving the scrutineer permission to destroy them.

MEET AT RED DEER MARCH 21, 22 and 23

PLAN JOINT FIRE CONFERENCE

A worthwhile program is promised for the second annual joint convention of the Alberta Fire Chiefs Association and the Alberta Fire Protection Association according to W.D. MacKay, Deputy Fire Commissioner for Alberta. The meeting is slated for March 21, 22 and 23 at the Capri Motor Hotel in Red Deer.

At the convention last year discussion centred around the formation of a standard for rural fire protection acceptable to insurance companies. It was hoped that such a standard would serve as a guide for municipal organizations, particularly for counties and municipal districts which might be planning fire protection measures within their boundaries.

A considerable amount of work has been done on this standard and it will be placed before the 1966 convention for the consideration and approval of the delegates. This, together with discussion panels and a number of addresses, should prove of interest to all concerned about fire protection within the Province.

The Alberta Fire Chiefs Association is composed of fire chiefs from centres throughout the Province. The Alberta Fire Protection Association is an organization of municipalities and fire protection groups interested in the promotion and expansion of fire protection facilities in Alberta. The latter Association was organized last year.

Those interested in the convention or either of the Associations may obtain further information by writing to Fire Chief W. Thomlison, Red Deer Fire Department; President W. Russell, Alberta Fire Chiefs Association, Lethbridge; Alberta Fire Protection Association, County of Strathcona Fire Department, Sherwood Park; Austin Bridges, Fire Commissioner, Legislative Building, Edmonton. (W.D.M.)

THREE NEW VILLAGES

Effective January 1, 1966, Rosalind (southeast of Camrose) was granted village status, while Nakumun Park (south of Onoway) and Val'Quentin (adjacent to Alberta Beach) became summer villages. The number of villages in Alberta is now 168.

COUNTIES AFTER FIFTEEN YEARS
(From Page 1)

municipal districts in the Province. Data relating to Alberta's twenty-seven counties follow:

Incorporation	No. of	Area in	1965
Effective January 1	County	Ctrs. Twps.	Population
1951	- County of Grande Prairie No. 1	11 58.6	8,803
	- County of Vulcan No. 2	11 60.9	5,018
1952	- County of Ponoka No. 3	7 33.4	8,688
1953	- County of Newell No. 4	9 65.3	6,038
1954	- County of Warner No. 5	9 46.8	4,991
1955	- County of Stettler No. 6	9 43.6	5,968
	- County of Thorhild No. 7	7 22.3	5,096
1958	- County of Forty Mile No. 8	9 80.3	4,716
	- County of Beaver No. 9	7 37.0	6,476
	- County of Wetaskiwin No. 10	7 35.1	8,701
1959	- County of Barrhead No. 11	7 26.1	5,759
	- County of Athabasca No. 12	9 48.1	6,792
1961	- County of Smoky Lake No. 13	7 28.1	4,913
	- County of Lacombe No. 14	7 29.6	8,725
	- County of Wheatland No. 16	7 51.6	5,570
	- County of Mountain View No. 17	7 40.7	9,348
1962	- County of Paintearth No. 18	7 35.1	3,278
	- County of St. Paul No. 19	7 38.3	7,421
	- County of Strathcona No. 20	5 15.8	12,075
1963	- County of Two Hills No. 21	7 28.7	6,205
	- County of Camrose No. 22	7 38.1	9,041
	- County of Red Deer No. 23	7 42.7	13,477
1964	- County of Vermilion River No. 24	7 54.42	8,681
	- County of Leduc No. 25	7 37.39	10,647
	- County of Lethbridge No. 26	7 31.53	11,184
1965	- County of Minburn No. 27	7 40.67	6,181
	- County of Lac Ste. Anne No. 28	7 31.11	7,151

THIS MONTH

MARKET VALUE . . . APPRAISAL for TAXATION

By Harold F. Meyer, M.A.I. 3

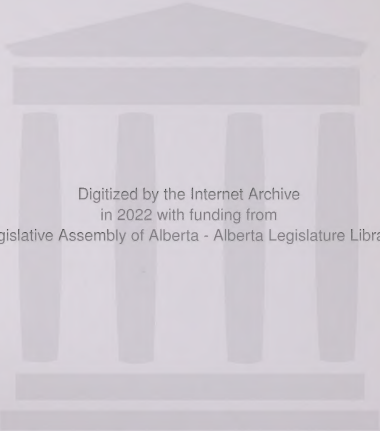
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